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[Signature]

September 16, 2004

GeoInsight Project 3754-001

Phillis Johnson-Ball  
Surface Transportation Board  
Office of Economics, Environmental Analysis, and Administration  
1925 K Street, NW, Suite 500  
Washington, DC 20423

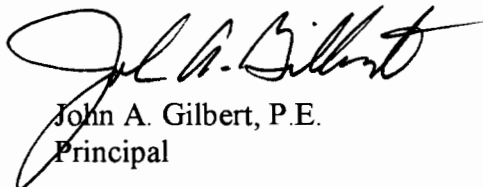
RE: Sea Environmental Assessment  
New England Transrail, LLC  
Construction, Acquisition, And Operation Exemption  
Wilmington And Woburn, Massachusetts  
Finance Docket 39321

Dear Ms. Johnson-Ball:

Enclosed please find a document presenting comments on the report referenced above that were prepared on behalf of the Town of Wilmington, Massachusetts. Please note that copies of certain documents referenced in the comments were transmitted to you under separate cover by Daniel Deutsch, Esq. of Deutsch, Williams, Brooks DeRensis & Holland, P.C., counsel to the Town of Wilmington.

Please contact me if you have any questions regarding the enclosed material or if you desire additional information.

Sincerely,  
GEOINSIGHT, INC.

  
John A. Gilbert, P.E.  
Principal

Enc.

Cc: Service List  
Michael Caira, Town of Wilmington  
Daniel Deutsch, Esq.

